ASSISTANCE IN THE PREPARATION OF FINANCIAL STATEMENTS IN INCREASING SALES

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**Abstract**

Based on the Tri Dharma of Higher Education, one of them is dedication. Community service is carried out with Kube08 partners. The production of herbal medicine is very low and volatile. The products produced are only instant and liquid herbal medicine. Partners do not yet know the preparation of financial statements in accordance with financial accounting standards. Financial accounting standards that are in accordance with the business units conducted by Kube08. Assistance in the preparation of financial statements needs to be made according to needs, such as income statements, reports on changes in capital and statements of financial position. With a good arrangement it is expected to increase sales. Financial Reporting is prepared using computer software. Using this software, it is hoped that the preparation of financial reports will be faster, provide more detailed information which will result in increased sales.

**Keyword**: SAK, Financial Statements, Income Statements and reports of changes in Capital

**Introduction**

The herbal medicine industry currently has a major challenge, namely purchasing power, according to the Chairman of the Association of Herbal Medicine and Traditional Medicine Entrepreneurs (GP). Even so, the herbal medicine industry can survive because imported products have decreased (Bisnis, 2019). Imported products are also not seen as a serious problem because according to Ranny, currently herbal products from abroad have begun to decrease. Several importers have reported to the association that they are currently experiencing difficulties entering the domestic market. On the other hand, the importers expressed their interest in building production facilities in the country, directing the construction of herbal medicine factories in Central Java, such as Solo, and also to the Yogyakarta area.

Even so, the herbal medicine industry can still grow well with the improvement of technology and governance in the herbal medicine industry. Improving technology by complying with the rules of good traditional medicine manufacturing methods and governance in the organization is also similar. Minister of Industry Airlangga Hartarto assessed that the Indonesian herbal medicine industry has potential which is still wide open. Indonesia ranks fourth as a producer of herbal medicine after China, India and Korea. Indonesia also has 30,000 types of herbal plants, but only 350 types are used. The potential value of domestic herbal sales reaches IDR 20 trillion and exports worth IDR 16 trillion, while world herbal sales reach US $ 60 billion every year.

Kube08 is one of the herbal medicine industries that empowers housewives to produce simple herbal medicine. Based on an interview from Mrs. Sri Muryanti which states that to increase public awareness of the maintenance and preservation of plants as a source of food and medicine. For the continuity of the preservation of medicinal plants to produce jamu, it is necessary to empower housewives in the 08 Bangetayu area. It is hoped that with the production of herbal medicine, his life will be healthier by consuming this herbal medicine.
Kube08 is a herbal medicine industry that started from competitions for Bangetayu Wetan mothers to earn additional income without leaving their children and family. Kube08 was established on 27 October 2018. The herbal medicine industry is still produced in one place with a place to live, meaning that there is no place to produce the herbal medicine. The herbs produced are instant and liquid herbal medicine. Even so Kube08 can be empowering housewives in the area of 08 Bangetayu, to live a much healthier life by consuming herbal medicine.

The development of Kube08 is very good, shown by marketing using medsocial, simple bookkeeping has been carried out, the raw materials are easily available in the city so that the sustainability of the Kube08 industry will be guaranteed. However, there are several problems faced are accounting records. Accounting has been carried out but it is very simple, only by including expenses and income, there is no inventory stock taking this is because the raw materials are easy to obtain so Kube08 does not need to have stock taking. The accounting done so far has only been recorded but has not been well documented.

The second problem is that production is still based on orders so that if there is no order it means that Kube08 does not produce herbal medicine, this is what needs to be planned by producing, of course, there is a connection with the supply of raw materials to be used.

Discussion

Based on the background that has been described, the solutions offered for CV.Kube08 Semarang include three activities. The first solution is to carry out socialization activities for employees of CV.Kube08 Semarang City. This socialization activity aims to provide direction to employees for community service activities.

After the socialization activities are carried out, the next activity agenda is to carry out training. The training provided is divided into two sessions, the first is training on the importance of accounting to increase sales. The purpose of this training is how CV.Kube08 can motivate the importance of accounting to increase sales. If accounting has been carried out by members of CV Kube08, the recording will be carried out every day so that it appears that sales increase or decrease. The material provided is related to simple accounting and the use of computers as a tool.

If CV.Kube08 has implemented accounting with the help of software, it is expected that it can develop both its turnover and sales. The tighter competition in the business world, especially the herbal medicine industry, the more challenges CV.Kube08 is facing. The challenges faced by CV.Kube08 are the growing number of herbal medicine industries that have sprung up so that there is very tight competition to develop the business.

One of the challenges of CV.kube08 is the possibility of failing in business. There are several fatal mistakes made by CV.Kube08 are business failures that it manages, including:

1. Management incompetence, poor organizational management are the main problems in most
business organizations/companies which are the main causes of business failure.

2. Poor financial control, profit is the most important thing in a new business. But cash is the most important financial resource a company must have.

3. Weak marketing efforts, building a growing customer base require tireless and creative marketing efforts. By providing value, quality, comfort & service.

4. Failure to develop strategic planning, without the right strategy, the company does not have a sustainable basis to create & maintain a competitive advantage in the market. Building a strategic plan forces entrepreneurs to realistically assess the potential of the business being run.

5. Growth is out of control, it is estimated that a new company will experience rapid growth. Growth must be financed from the profits they generate or from the additional capital of the owners. But most companies take out loans for at least part of their capital investment.

6. Improper inventory control, insufficient inventory levels will result in shortages or out of stock. Resulted in the customer being disappointed and leaving.

Therefore failure must be avoided in order for CV.Kube08 to be more successful. Some ways to avoid failure include:

1. Get to know and develop a business in depth.
2. Manage and understand financial resources by preparing financial reports based on ETAP
3. Manage people effectively.
4. Expanding marketing

The second session of the training was how to compile financial reports using software. This training is conducted for employees of CV.Kube08 so that they can use the software in compiling financial reports.

Figure 2
Software training

Conclusion
The result of this activity is that there is no business strategy and CV.Kube08 members' lack of knowledge about accounting. So that the recording is still manual and does not provide the information it should be. It is hoped that using computer software can increase sales. The importance of the role of academics to assist CV.Kube08 in understanding and applying software in preparing financial reports.

References

